

A surplus provided by the bipartisan budget agreement which cut waste, put America's fiscal house in order, and held Washington's feet to the fire to balance the budget.

While President Clinton parades a long list of new spending totaling \$72 billion in new programs—we believe that a top priority after saving Social Security and paying down the national debt should be returning the budget surplus to America's families as additional middle-class tax relief.

This Congress has given more tax relief to the middle class and working poor than any Congress of the last half century.

I think the issue of the marriage penalty can best be framed by asking these questions: Do Americans feel it's fair that our tax code im-

poses a higher tax penalty on marriage? Do Americans feel it's fair that the average married working couple pays almost \$1,400 more in taxes than a couple with almost identical income living together outside of marriage? Is it right that our tax code provides an incentive to get divorced?

In fact, today the only form one can file to avoid the marriage tax penalty is paperwork for divorce. And that is just wrong!

Since 1969, our tax laws have punished married couples when both spouses work. For no other reason than the decision to be joined in holy matrimony, more than 21 million couples a years are penalized. They pay more in taxes than they would if they were single. Not only is the marriage penalty unfair, it's wrong

that our tax code punishes society's most basic institution. The marriage tax penalty exacts a disproportionate toll on working women and lower income couples with children. In many cases it is a working women's issue.

Let me give you an example of how the marriage tax penalty unfairly affects middle class married working couples.

For example, a machinist, at a Caterpillar manufacturing plant in my home district of Joliet, makes \$30,500 a year in salary. His wife is a tenured elementary school teacher, also bringing home \$30,500 a year in salary. If they would both file their taxes as singles, as individuals, they would pay 15%.

#### MARRIAGE PENALTY EXAMPLE

|                                                      | Machinist | School Teacher | Couple         | H.R. 6              |
|------------------------------------------------------|-----------|----------------|----------------|---------------------|
| Adjusted Gross Income .....                          | \$31,500  | \$31,500       | \$63,000       | \$63,000            |
| Less Personal Exemption and Standard Deduction ..... | 6,950     | 6,950          | 12,500         | <sup>1</sup> 13,900 |
| Taxable Income .....                                 | 24,550    | 24,550         | 50,500         | 49,100              |
|                                                      | (x .15)   | (x .15)        | (Partial x.28) | (x.15)              |
| Tax Liability .....                                  | \$3,682.5 | \$3,682.5      | \$8,635        | \$7,365             |
| Marriage Penalty .....                               |           |                | \$1,270        |                     |
| Relief .....                                         |           |                |                | \$1,270             |

<sup>1</sup> Singles times 2.

But if they chose to live their lives in holy matrimony, and now file jointly, their combined income of \$61,000 pushes them into a higher tax bracket of 28 percent, producing a tax penalty of \$1,400 in higher taxes.

On average, America's married working couples pay \$1,400 more a year in taxes than individuals with the same incomes. That's serious money. Millions of married couples are still stinging from April 15th's tax bite and more married couples are realizing that they are suffering the marriage tax penalty.

Particularly if you think of it in terms of a down payment on a house or a car, one years tuition at a local community college, or several months worth of quality child care at a local day care center.

To that end, U.S. Representative DAVID MCINTOSH (R-IN) and U.S. Representative PAT DANNER (D-MO) and I have authored H.R. 6, the Marriage Tax Elimination Act.

H.R. 6, the Marriage Tax Elimination Act will increase the tax brackets (currently at 15% for the first \$24,650 for singles, whereas married couples filing jointly pay 15% on the first \$41,200 of their taxable income) to twice that enjoyed by singles; H.R. 6 would extend a married couple's 15% tax bracket to \$49,300. Thus, married couples would enjoy an additional \$8,100 in taxable income subject to the low 15% tax rate as opposed to the current 28% tax rate and would result in up to \$1,215 in tax relief.

Additionally the bill will increase the standard deduction for married couples (currently \$6,900) to twice that of singles (currently at \$4,150). Under H.R. 6 the standard deduction for married couples filing jointly would be increased to \$8,300.

H.R. 6 enjoys the bipartisan support of 223 co-sponsors along with family groups, including: American Association of Christian Schools, American Family Association, Christian Coalition, Concerned Women for America, Ethics and Religious Liberty Commission of the Southern Baptist Convention, Family Research Council, Home School Legal Defense Association, the National Association of Evangelicals and the Traditional Values Coalition.

It isn't enough for President Clinton to suggest tax breaks for child care. The President's child care proposal would help a working couple afford, on average, three weeks of day care. Elimination of the marriage tax penalty would give the same couple the choice of paying for three months of child care—or addressing other family priorities. After all, parents know better than Washington what their family needs.

We fondly remember the 1996 State of the Union address when the President declared emphatically that, quote “the era of big government is over.”

We must stick to our guns, and stay the course.

There never was an American appetite for big government.

But there certainly is for reforming the existing way government does business.

And what better way to show the American people that our government will continue along the path to reform and prosperity than by eliminating the marriage tax penalty.

Ladies and Gentlemen, we are on the verge of running a surplus. It's basic math.

It means Americans are already paying more than is needed for government to do the job we expect of it.

What better way to give back than to begin with mom and dad and the American family—the backbone of our society.

We ask that President Clinton join with Congress and make elimination of the marriage tax penalty . . . a bipartisan priority.

Speaker HASTERT and House Republicans have made eliminating the marriage tax penalty a top priority. In fact, we plan to move legislation in the next few weeks.

Last year, President Clinton and Vice-President GORE vetoed our efforts to eliminate the marriage tax penalty for almost 28 million married working people. The Republican effort would have provided about \$120 billion in marriage tax relief. Unfortunately, President Clinton and Vice President GORE said they would rather spend the money on new government programs than eliminate the marriage tax penalty.

This year we ask President Clinton and Vice-President GORE to join with us and sign into law a stand alone bill to eliminate the marriage tax penalty.

Of all the challenges married couples face in providing home and hearth to America's children, the U.S. tax code should not be one of them.

The greatest accomplishment of the Republican Congress this past year was our success in protecting the Social Security Trust Fund and adopting a balanced budget that did not spend one dime of Social Security—the first balanced budget in over 30 years that did not raid Social Security.

Let's eliminate the Marriage Tax Penalty and do it now!

#### KOREAN WAR ANNIVERSARY

#### HON. LANE EVANS

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, February 1, 2000*

Mr. EVANS. Mr. Speaker, I am proud to join with TOM EWING, my colleague from Illinois, as an original cosponsor of this legislation recognizing the 50th anniversary of the Korean war.

On June 25, 1950, Communist North Korea initiated the conflict by invading South Korea with approximately 135,000 troops. President Harry S. Truman and the United Nations drew a line in the sand, committing ground, air, and naval forces. Approximately 5,720,000 members of the Armed Forces served during the Korean war. These men and women deserve our gratitude and respect.

Unfortunately, there was a time when people referred to the Korean war as the Forgotten War. The decisive struggles of this century have been the wars against totalitarianism. The World War II generation faced the Axis powers with honor and great courage. That same honor and courage were displayed in a long series of wars and struggles that led to the fall of the Soviet empire. Korea was the initial confrontation of the nuclear age.

I am honored to cosponsor this bipartisan joint resolution recognizing the 50th anniversary of the Korean war and honoring the sacrifice of those who served. We are introducing the legislation today, calling upon our fellow Members of Congress to support us.

CONGRATULATIONS ON YOUR  
100TH BIRTHDAY, ANNIE GOFFREDI

**HON. SCOTT MCINNIS**

OF COLORADO

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, February 1, 2000*

Mr. MCINNIS. Mr. Speaker, I would like to take a moment to recognize a woman who has recently celebrated her 100th birthday.

Annie Goffredi was born on January 5, 1900, in Missouri. She moved to Colorado with her husband so that he could mine for coal.

Annie acknowledges that many changes have taken place in the last 100 years. She has been witness to the first uses of many inventions including: washing machines, electricity, cars and even musical instruments. Annie's first memories of a car involve a man that would give the children rides after school. Annie also rode in a car to go into town to vote.

Annie has enjoyed being able to travel to Russia and Europe. She also enjoys reading and attributes that interest to her father.

Although she does not have an anecdote for living to be 100 years old, Annie says that she is grateful to just live.

It is with this, Mr. Speaker, that I would like to offer my congratulations and best wishes for Annie Goffredi as she celebrates her 100th birthday.

PERSONAL EXPLANATION

**HON. XAVIER BECERRA**

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, February 1, 2000*

Mr. BECERRA. Mr. Speaker, due to a commitment in my district on Monday, January 31, 2000, I was unable to cast my floor vote on rollcall Nos. 2–3. The votes I missed include rollcall vote No. 2 on Suspending the Rules and agreeing to H. Con. Res. 244, Authorizing the Use of the Rotunda for Holocaust Memorial; and rollcall vote No. 3 on Suspending the Rules and Agreeing to Senate Amendments to H.R. 2130, the Hillory J. Farias and Samantha Reid Date-Rape Prevention Drug Act of 1999.

Had I been present for the votes, I would have voted "aye" on rollcall votes Nos. 2 and 3.

IN TRIBUTE TO THE HONORABLE  
LLOYD DUXBURY

**HON. MARTIN OLAV SABO**

OF MINNESOTA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, February 1, 2000*

Mr. SABO. Mr. Speaker, today it is my pleasure to pay tribute to a great American, my former Speaker in the Minnesota State

House of Representatives—the Honorable Lloyd Duxbury. After 50 years of distinguished service to the people of Minnesota and the Nation, "Dux" has announced his retirement.

During World War II, Lloyd Duxbury served in the U.S. Army, and then went on to finish his undergraduate work at Harvard. After graduating from Harvard Law School in 1949, he returned to his hometown of Caledonia, MN, to join his father's law practice. In 1950, he was elected to the Minnesota State House of Representatives, where he served as Minority Leader from 1959 to 1963, and Speaker from 1963 to 1971.

After leaving the Minnesota State House, Dux made his way to Washington, DC to work as an advocate for Burlington Northern Railroad. He went on to serve on the staff of the U.S. Senate Special Aging Committee. In 1989, Dux joined the staff of the National Committee to Preserve Social Security and Medicare, where for the past 10 years he has served as a tireless advocate for our Nation's seniors.

Although Lloyd Duxbury and I served on different sides of the aisle of the Minnesota State House, I cherish the years I worked with him. His leadership in the legislature was always marked by the finest traditions of public service. I learned a lot from Dux, who is one of the hardest working people I have known. I also remember him as the quickest gavel around—especially during the years when he served as Speaker of the House and I served as Minority Leader. Whenever I turned around, it seemed, there he was, banging his gavel yet again.

On a more serious note, it is clear to me—and to all of us who served with him—that Lloyd Duxbury always considered it a privilege to serve his constituents. I consider myself lucky to have served with him. As he retires and embarks upon a new path in his life back in Minnesota, I know we in Washington will miss Dux's advice and counsel on issues important to Minnesota and the Nation.

Today, Lloyd Duxbury celebrates his 78th birthday. Mr. Speaker, in addition to offering my warmest birthday wishes to my friend Dux, I would like to wish him the best of luck and good health always.

DEPUTY SECRETARY OF STATE  
STROBE TALBOTT DISCUSSES  
THE FUTURE OF RUSSIA

**HON. TOM LANTOS**

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES

*Tuesday, February 1, 2000*

Mr. LANTOS. Mr. Speaker, I would like to call the attention of my colleagues to an excellent speech given by our outstanding Deputy Secretary of State, Strobe Talbott. The speech was given at All Souls College at Oxford University on January 21 of this year. The speech was published in The Washington Times on January 28. I ask that the text of Deputy Secretary Talbott's speech be placed in the RECORD. The future of Russia is a matter of great interest and great concern to the American people. In this speech Strobe Talbott gives us the benefit of his long experience with Russia and his critical insight, and I urge my colleagues to give his comments thoughtful attention.

[From the Washington Times, Jan. 28, 2000]

WHICH WAY RUSSIA? CHECHNYA IS THE TEST

(By Strobe Talbott)

In many ways, Russia is a self-liberated country, but it's also in many ways an unhappy, confused and angry one. That's partly because almost every good thing that has happened there over the past decade—and there are many—has had its dark underside.

For example, the implosion of the monolithic police state has left a vacuum of the kind that nature—especially human nature—abhors. In place of the old, bureaucratized criminality there is a new kind of lawlessness. It's what my friend and colleague Bronislaw Geremek has called "the privatization of power." And it has, quite literally, given a bad name to democracy, reform, the free market, even liberty itself. Many Russians have come to associate those words with corruption and with the Russian state's inadequacy in looking after the welfare of its citizens. For all these reasons, Russia's first decade as an electoral democracy has been a *smutnoye vremya*, or "time of troubles."

That brings me to Chechnya, which is the most visible and violent of Russia's troubles. That republic is one of 89 regions of Russia—it constitutes less than one-tenth of 1 percent of landmass that stretches across 11 time zones. But with every passing week, the horror unfolding there becomes increasingly the focus of Russia's attention—and the world's condemnation. In just the past few days, Russian forces have renewed their onslaught against Grozny, where thousands of civilians remain trapped, unable to flee to safety. There are reports of Chechen rebels using civilians as human shields, of Russian military units using incendiary devices and fuel-air explosives.

What we are seeing is a gruesome reminder of how hard it is for Russia to break free of its own past. Indeed, Chechnya is an emblematic part of that past. The region has been a thorn in Russia's side for about 300 years. Leo Tolstoy served in the czarist army there and wrote about the often-losing struggle to make those mountain warriors loyal subjects of the Russian Empire. In 1944, Josef Stalin had the perfect totalitarian solution to the problem: wholesale deportation of the Chechen people—or what we would call today ethnic cleansing.

In this decade, Chechnya has been a recurrent obstacle to Russia's movement in the direction that we, and many Russians, hope will mark its course. While elsewhere across the vastness of Russia, reformers have been experimenting with what they call new thinking, the seemingly intractable conflict in the North Caucasus has brought out the worst of old thinking: namely, the excessive reliance on force and the treatment of entire categories of people as enemies.

And by the way: It's not just the old-thinkers who are to blame for this relapse. From 1992 through 1993, a reform-ist government in Moscow left Chechnya largely to its own devices. The combination of Moscow's neglect and miserable local conditions whetted the Chechens' appetite for total independence. Had Chechnya attained that status, it would immediately have qualified as a failed state. Kidnapping, drug trafficking and every other form of criminality were rampant. It was an anarchist's utopia and any government's nightmare.

When Russia tried to reimpose control, the result was a bloody debacle. The first Chechen war, from '94 to '96, ended, in significant measure, because it was so unpopular. Boris Yeltsin wanted the fighting over before he faced re-election, so he ended it on terms that granted the Chechen authorities even more autonomy.